S.B. Civil Sales Tax Revision No.201/2005

Commercial Taxes Officer, Suratgarh

vs.

M/s. Anoopgarh Kraya Vikraya Sahkari Samiti.

Date : 10.7.2006

HON'BLE MR. PRAKASH TATIA, J.

Mr. Sangeet Lodha, for the petitioner.

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In view of the decision given by this Court in the case of Commercial Taxes Officer, Sri Ganganagar vs. M/s. Sadulshahar Krai Vikrai Sahakari Samiti Ltd. & Anr. Reported in 2003(3) WLC (Raj.) 194, this revision petition is also hereby dismissed as the issue raised in the present revision does not survive as this Court held that the plant and machinery embedded with the land of the factory are immovable property, hence, not taxable and, therefore, the lease rent in this case is not taxable.

(PRAKASH TATIA), J.

S.Phophaliya